

Message Text

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TAGS:AORG, UNESCO

SUBJECT: UNESCO 103RD EXECUTIVE BOARD: EXTERNAL AUDITOR'S
REPORT ON UNESCO ACCOUNTS AS AT DECEMBER 31, 1976 (ITEM
7.2) - ADDITIONAL INSTRUCTIONS

1. AFTER FURTHER REVIEW OF DOCUMENTS EX/30 AND ADD., DEPT
HAS ADDITIONAL INSTRUCTIONS FOR USDEL TO THOSE CONTAINED
PREVIOUSLY PREPARED POSITION.

2. USDEL MAY EXPRESS APPRECIATION FOR THE SENSIBLE AND
INTELLIGENT APPROACH OF EXTERNAL AUDITOR IN HIS
EXAMINATION OF UNESCO ACCOUNTS AND HIS ASSISTANCE IN
HELPING TO CLARIFY FOR MEMBER STATES THE ORGANIZATION'S
FISCAL/MANAGERIAL OPERATIONS.

3. USDEL SHOULD EXPRESS SUPPORT FOR AUDITOR'S COMMENTS
(P. 6, PARA 20) THAT HE HOPES THERE WILL BE AN EARLY DOWN-
WARD ADJUSTMENT OF THE GROSS PAY SCALES OF UNESCO GENERAL
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PAGE 02 STATE 217946

SERVICE STAFF AND OF THE PENSION CONTRIBUTIONS AND ENTITLE-
MENTS BASED ON THEM AND URGE CONSIDERATION OF CONSTRUCTING
A SCALE OF STAFF ASSESSMENT FOR GENERAL SERVICE STAFF BASED
ON FRENCH INCOME TAX RATES WHICH COULD LEAD TO SUCH A
DOWNWARD ADJUSTMENT. IN THIS CONNECTION, USDEL MAY NOTE
THE DG PROJECTIONS (PARA 28 OF 103 EX/5, PART III) FOR

STAFF SALARY ADJUSTMENTS FOR 1977-1978 AMOUNT TO DOLS. 9.6 MILLION AND DOLS. 4.5 MILLION FOR 1979. (PRESUMABLY THESE AMOUNTS WOULD BE CONSIDERABLY LOWER IF STAFF SALARIES WERE ADJUSTED DOWNWARD AS RECOMMENDED BY THE AUDITOR.) USDEL MAY WISH TO DRAW ON THE POSITION PAPER PREPARED FOR AGENDA ITEM 57.2 OF 19TH GC ON CURTAILING STAFF SALARIES AND ALLOWANCES FOR GUIDANCE.

4. USDEL MAY WISH TO NOTE FOR RECORD THAT U.S. HAS PAID 1975-1976 ARREARAGES. (SCHEDULE A, ANNEX II, SHOWS U.S. OWING DOLS. 19.3 MILLION FOR 1975 AND DOLS. 21.2 MILLION FOR 1976.)

5. USDEL MAY WISH SUPPLEMENT THIRD POSITION OF PREVIOUSLY PREPARED POSITION PAPER BY EXPRESSING SUPPORT FOR DG'S COMMENT (PARA 5 OF EX/30 ADD.) THAT THE BOIS DU ROCHER BRIEFING CENTER FUND MUST BE SELF-FINANCING AND BY NOTING THAT A CHANGE IN ITS FINANCIAL ARRANGEMENTS, IF ANY, SHOULD BE MADE ONLY AFTER STUDY BY EXBD AND SUCH A STUDY UNDERTAKEN ONLY IF THE PRESENT ARRANGEMENT IS CONSIDERED UNSATISFACTORY. VANCE

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